In Massachusetts, where statistics are more carefully collected than in any other State, we gather the fact that, for a term of five years, the cost of crime for prosecution and confinement, was \$1,393,379. Thus over one million and a quarter of dollars was spent for the punishment of crime. Another estimate is made, that the cost of each boy sent to prison, is from \$250 to \$500, with the only result that, at the expiration of his sentence, he is turned out to commit new depredations on society, and swell up new costs for his imprisonment. Now, the object of the Refuge is not to punish but to reform. This we desire to be kept always distinctly in view. The whole theory of the Institution, is the practical, common sense belief that it is better to prevent than to punish crime. The Refuge does this most effectually, and at a comparatively cheap cost. In the seventeen institutions represented in the National Convention of Reformatory Institutions, held in New York, in May last, statistics show that the whole number of inmates that had been under their charge since their first organization, was 20,658, of whom seventy-five per cent. were reformed, and all this at an average annual cost of \$97.53 per head, and that this reform has been generally effected These facts are incontroon an average of two years detention. vertible.

Set aside, however, the pecuniary cost. Look deeper into this matter, and with the eye of humanity. Look at the education and the christian instruction imparted, the discipline and self-reliance taught, and the reclamation of these little vagabonds and children of neglect. Look at them converted into good citizens and useful members of society, and who can estimate the true value of these Reform Schools? Their results are far beyond human computation. God alone can judge of their inestimable

But the Board, in conclusion, only desire to say that standing for the State in loco parentis to these young delinquents, they consider themselves as entitled to all the consideration of creditors upon the public treasury. What means we have to commence the work of the current year, will be exhausted by the first of April, leaving, for our only resource, for the remainder of the year, the quarterly instalments of \$2,500 of the appropriation of 1856 before referred to. The average number of inmates last year was 181—the cost of their maintenance, was \$19,421 40, or at the daily rate of 29 cents per head. For a more extended exposition, the Board would refer to their annual Report, but these few data here given, are sufficient to show what are their requirements. To the State we must look for an increased appropriation to meet the balance of our wants.

The Board have no debts or liens, or mortgages, nor can they consent to change their determination made at the very outset of their administration, to make no debt that cannot be met by an